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TAX EXEMPTION

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TAX EXEMPTION. Assembly Constitutional Amendment 52. Amends Section 1 of Article XIII of Constitution by inserting a proviso therein
15 declaring exempt from taxation property not exceeding in value in any one county \$50,000, used exclusively as air-ports or aviation fields under the control of United States Government and while so used and under such control.

YES

NO

(For full text of Amendment see page 20, Part II.)

Argument in Favor of Assembly Constitutional Amendment No. 52.

The amendment here proposed and submitted to the people of the State of California has a two-fold aspect. It is primarily designed to provide a reasonable and adequate opportunity for the maintenance and support of air-ports or aviation fields, under the control of the United States Government, within the State of California. Secondly, and as a matter of extreme importance to the people of the United States, by laying a foundation for the establishment of aviation fields within this state, a step is taken toward the maintenance of an increased efficiency of our air craft in time of peace as well as in time of war.

The United States Government has not provided sufficient funds to meet the needs of its aerial forces. By the adoption of this provision, a ready and sincere assistance is given to our government by the exemption provided and the people of our state are amply protected by the limitation placed upon the value of the property which may be given exemption from taxation.

By the adoption of this amendment, the people of our state will have taken an important step toward the solution of the difficulties presented to our nation in the matter of increased efficiency in the aerial forces of our country.

Respectfully submitted.

RICHARD M. LYMAN, JR.,
 Assemblyman Thirty-seventh District.

Argument Against Assembly Constitutional Amendment No. 52.

Section one of article thirteen, adopted November 3, 1914, contains the following

provisions: "and further provided, that property * * * such as may belong to the United States * * * shall be exempt from taxation, * * *."

The amendment as herein proposed has the following provision which is the new matter: "Provided, that property not exceeding in value in any one county the sum of \$50,000 (fifty thousand dollars) used exclusively as air-ports or aviation fields under the control of the United States Government shall be exempt from taxation while so used and under such control."

If this amendment is adopted we will have all the above provisions in the law and a further extension of tax-free property.

This amendment is a serious encroachment upon the principles of tax-free property. Under this amendment privately owned income property would be exempt from taxation. The government might rent an airport or aviation field and pay a goodly rent therefor, yet if "used exclusively" by the government the owner of the property would be exempt from taxation thereon. It has never been the principle of tax exemption to exempt privately owned income property. If an air-port or aviation field "belonged" to the government, it would be exempt from taxation under the present law.

Tax-free property is becoming a serious problem in this country and no further exemptions should be made except for the most serious reasons and for unquestioned public benefit. Nine million people now pay all the taxes. Ninety-seven million people are now exempt from taxation.

Vote NO on Assembly Constitutional Amendment No. 52.

L. E. FULWIDER,
 Assemblyman Thirteenth District.

POLL TAXES. Assembly Constitutional Amendment 47. Amends Section 12 of Article XIII of Constitution. Declares Legislature shall provide for levy and collection of an annual educational poll tax of not less than five dollars on every male inhabitant of this state over twenty-one and under fifty years of age, except those holding honorable discharge or discharged under honorable circumstances from United States army, navy or marine corps, those paying real or personal property tax amounting to at least five dollars per annum, paupers, idiots, insane persons and imbeciles; such poll tax to be paid into state school fund.

YES

NO

Assembly Constitutional Amendment No. 47—A resolution to propose to the people of the State of California an amendment to section twelve of article thirteen of the constitution, relative to a poll tax.

Resolved by the assembly, the senate concurring, That the legislature of the State of California at its forty-fifth regular session commencing on the eighth day of January, one thousand nine hundred twenty-three, two-thirds of all the members elected to each of the two houses of said legislature voting therefor, hereby proposes to the people of the State of California that section twelve of article thirteen of the constitution of this state be amended to read as follows:

PROPOSED AMENDMENT.

(Proposed changes in provisions are printed in black-faced type.)

Sec. 12. The legislature shall provide for the levy and collection of an annual educational poll

tax of not less than five dollars on every male inhabitant of this state over twenty-one and under fifty years of age, except persons holding an honorable discharge or discharged under honorable circumstances from the army, navy or marine corps of the United States, persons who pay a real or personal property tax amounting to at least five dollars per annum, paupers, idiots, insane persons and imbeciles. Said tax shall be paid into the state school fund.

EXISTING PROVISIONS.

(Provisions proposed to be repealed are printed in italics.)

Sec. 12. The legislature shall provide for the levy of an annual poll tax, *and the collection thereof by assessors*, of not less than *four* dollars on every *alien* male inhabitant of this state over twenty-one and under *sixty* years of age, except paupers, *idiots and* insane persons. Said tax shall be paid into the *county* school fund *in which county it is collected*.

BONDS. Assembly Constitutional Amendment 49. Amends Section 13 of Article XIII of Constitution. Declares that all bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation or district, including school, reclamation, irrigation, and public utility districts, within this state, shall be free and exempt from taxation.

YES

NO

Assembly Constitutional Amendment No. 49—A resolution to propose to the people of the State of California an amendment to section one and three-fourths of article thirteen of the constitution relating to the exemption of state and municipal bonds from taxation.

Resolved by the assembly, the senate concurring, That the legislature of the State of California at its forty-fifth regular session commencing on the eighth day of January, one thousand nine hundred twenty-three, two-thirds of the members elected to each of the two houses of the said legislature voting therefor, hereby proposes to the people of the State of California that section one and three-fourths of article thirteen of the constitution of this state be amended to read as follows:

PROPOSED AMENDMENT.

(Proposed changes in provisions are printed in black-faced type.)

Sec. 13. All bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation or district, including school, reclamation, irrigation, and public utility districts, within this state, shall be free and exempt from taxation.

EXISTING PROVISIONS.

(Provisions proposed to be repealed are printed in italics.)

Sec. 13. All bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation, or district (including school, reclamation, *and* irrigation districts) within *said* state, shall be free and exempt from taxation.

TAX EXEMPTION. Assembly Constitutional Amendment 52. Amends Section 1 of Article XIII of Constitution by inserting a proviso therein declaring exempt from taxation property not exceeding in value in any one county \$50,000, used exclusively as air-ports or aviation fields under the control of United States Government and while so used and under such control.

YES

NO

Assembly Constitutional Amendment No. 52—A resolution to propose to the people of the State of California an amendment to the constitution of said state by amending

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section one of article thirteen of the constitution relating to tax exemption.

Resolved by the assembly, the senate concurring, That the legislature of the State of

California at its forty-fifth regular session, commencing on the eighth day of January, one thousand nine hundred twenty-three, two-thirds of all the members elected to each of the two houses voting in favor thereof, hereby proposes to the people of the State of California, that section one of article thirteen of the constitution of this state be amended to read as follows:

PROPOSED AMENDMENT.

(Proposed changes in provisions are printed in black-faced type.)

Section 1. All property in the state except as otherwise in this constitution provided, not exempt under the laws of the United States, shall be taxed in proportion to its value, to be ascertained as provided by law, or as herein-after provided. The word "property," as used in this article and section, is hereby declared to include moneys, credits, bonds, stocks, dues, franchises, and all other matters and things, real, personal, and mixed, capable of private ownership; provided, that a mortgage, deed of trust, contract, or other obligation by which a debt is secured when land is pledged as security for the payment thereof, together with the money represented by such debt, shall not be considered property subject to taxation; and further provided, that property used for free public libraries and free museums, growing crops, property used exclusively for public schools, and such as may belong to the United States, this state, or to any county, city and county, or municipal corporation within this state shall be exempt from taxation, except such lands and the improvements thereon located outside of the county, city and county, or municipal corporation owning the same as were subject to taxation at the time of the acquisition of the same by said county, city and county, or municipal corporation; provided, that no improvements of any character whatever constructed by any county, city and county or municipal corporation shall be subject to taxation; provided, that property, not exceeding in value in any one county the sum of \$50,000.00 (fifty thousand dollars), used exclusively as air-ports or aviation fields under the control of United States government shall be exempt from taxation while so used and under such control. All lands or improvements thereon, belonging to any county, city and county, or municipal corporation, not exempt from taxation, shall be assessed by the assessor of the county, city and

county, or municipal corporation in which said lands or improvements are located, and said assessment shall be subject to review, equalization and adjustment by the state board of equalization. The legislature may provide, except in the case of credits secured by mortgage or trust deed, for a deduction from credits of debts due to bona fide residents of this state.

EXISTING PROVISIONS.

Section 1. All property in the state except as otherwise in this constitution provided, not exempt under the laws of the United States, shall be taxed in proportion to its value, to be ascertained as provided by law, or as herein-after provided. The word "property," as used in this article and section, is hereby declared to include moneys, credits, bonds, stocks, dues, franchises, and all other matters and things, real, personal, and mixed, capable of private ownership; provided, that a mortgage, deed of trust, contract, or other obligation by which a debt is secured when land is pledged as security for the payment thereof, together with the money represented by such debt, shall not be considered property subject to taxation; and further provided, that property used for free public libraries and free museums, growing crops, property used exclusively for public schools, and such as may belong to the United States, this state, or to any county, city and county, or municipal corporation within this state shall be exempt from taxation, except such lands and the improvements thereon located outside of the county, city and county, or municipal corporation owning the same as were subject to taxation at the time of the acquisition of the same by said county, city and county, or municipal corporation; provided, that no improvements of any character whatever constructed by any county, city and county or municipal corporation shall be subject to taxation. All lands or improvements thereon, belonging to any county, city and county, or municipal corporation, not exempt from taxation, shall be assessed by the assessor of the county, city and county, or municipal corporation in which said lands or improvements are located, and said assessment shall be subject to review, equalization and adjustment by the state board of equalization. The legislature may provide, except in the case of credits secured by mortgage or trust deed, for a deduction from credits of debts due to bona fide residents of this state.

WATER AND POWER. Initiative measure adding Article XIVa to Constitution. Creates board, appointed by Governor and subject to recall, authorized to develop and distribute water and electric energy, acquire by any legal means any property therefor and do anything convenient thereto, including using and reserving state lands and waters; gives state and political subdivisions certain preferential rights as against privately owned public utilities selling water or electric energy to public; authorizes issuance of bonds not exceeding \$500,000,000, to further such purposes, requiring board to fix rates to meet expenses and retire bonds in fifty years.

YES

NO

Sufficient qualified electors of the State of California present to the secretary of state this petition and request that a proposed measure, as hereinafter set forth, be submitted to the people of the State of California for their approval or rejection, at the next ensuing general election.

PROPOSED AMENDMENT.

Article XIVa—Water and Power Development.

Section 1. It is hereby declared to be the policy and purpose of the state to conserve, develop and control the waters of the state for the use and benefit of the people.

Sec. 2. The California water and power board, hereinafter called the board, is hereby

established, composed of five members who shall be appointed by the governor, one of whom he shall designate as chairman and executive officer, who shall devote all his time to the duties of the office. The members shall be qualified electors of the state and shall be so appointed as to be fairly representative of the state geographically and of its irrigation and municipal interests. Members shall hold office for four years, except that of those first appointed, one shall hold office until January 1, 1926, one until January 1, 1927, one until January 1, 1928, and two until January 1, 1929. The chairman shall receive a salary of fifteen thousand dollars per annum. The other members shall receive a per diem of twenty dollars while engaged in the performance of duty and all members shall receive their necessary ex-

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